

BEFORE THE TENNESSEE REGULATORY AUTHORITY

AT NASHVILLE, TENNESSEE

May 9, 2002

IN RE:

**UNITED CITIES GAS COMPANY, a Division of
ATMOS ENERGY CORPORATION
INCENTIVE PLAN ACCOUNT (IPA) AUDIT**

**DOCKET NO.
01-00704**

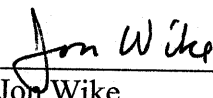
WITNESS LIST FOR AUTHORITY STAFF PARTICIPATING AS A PARTY

As directed by the Pre-Hearing Officer, the Tennessee Regulatory Authority staff participating as a party in this matter hereby submits the following witness list:

1. Dan McCormac, Chief, TRA Energy and Water Division. Mr. McCormac has knowledge regarding the Authority's approval of and the principles of United Cities Gas Company's performance-based ratemaking mechanism, the report and audit process, and the regulatory issues surrounding gas purchasing.

2. Pat Murphy, Senior Financial Analyst, TRA Energy and Water Division. Ms. Murphy has knowledge regarding the Authority's audits of United Cities' incentive plan reports and the principles of United Cities' performance-based ratemaking mechanism..

Respectfully submitted,



Jon Wike
Counsel for Authority Staff
Participating as a Party

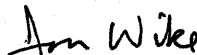
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505
615-741-3191

CERTIFICATE OF SERVICE

I hereby certify that on this 9th day of May, 2002, true and accurate copies of the foregoing were served by facsimile to:

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Baker, Donelson, Bearman, & Caldwell, P.C.
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Jon Wike